

Tax Commission
IDAHO

2009

Winter Appraisal School



January 12 through 16

You are invited to the 16th Annual Winter Appraisal School. This brochure contains a list of all the courses offered this session. You can attend either a week-long session or any combination of other shorter classes that fit into the full week. You can also come for one or two classes if you only need a few hours of credit. All texts for classes will be available each morning at the registration table located in the lobby of SpringHill Suites by Marriott – Boise ParkCenter. ***Be sure to bring a calculator, notebook, and pen/pencil to school.***

Continuing Certification: To maintain your certification, you must have obtained 32 hours of continuing education credit within the past two calendar years.

Education Committee Chair: Greg Himes, Gem County Assessor
County Support Division Education Director: Jan Barnard

Registration

Please register early because we have limited seating in many classrooms.
Register online at tax.idaho.gov.

Class Times

Monday classes start at 8:15 a.m.
Tuesday through Friday classes start at 8 a.m.
Monday through Thursday classes will end by 5 p.m.
Friday classes (unless otherwise noted) will end by noon.

Class Locations

Classes will be held at two locations ([see map](#)):

SpringHill Suites by Marriott
424 E. Parkcenter Blvd.

Idaho State Tax Commission
Washington Group Complex
800 Park Blvd.

Parking

The SpringHill Suites by Marriott offers free parking for students and hotel guests. The Marriott will provide a shuttle to and from the hotel to all classrooms in alternate locations, free of charge. Please give the Marriott sufficient notice to reserve the shuttle for your classes.

The Tax Commission also provides free parking. You will need to register as a visitor with the guard stations at the respective plazas.

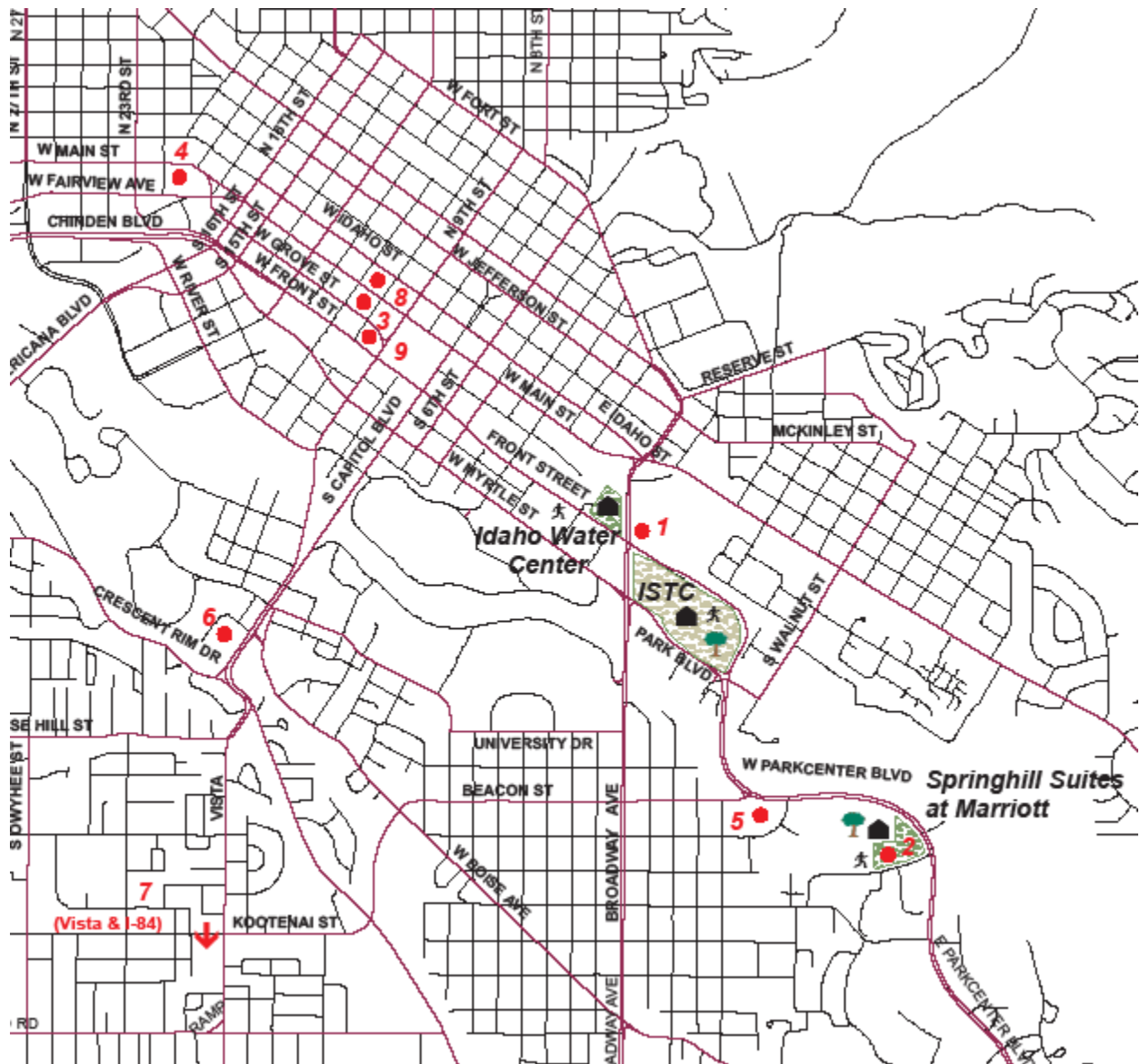
Parking permits are **not** needed for this Winter Appraisal School.

Questions

If you have any questions about Winter Appraisal School, contact:
Jan Barnard - phone: (208) 334-7733, e-mail: jan.barnard@tax.idaho.gov

Motels and Hotels near the Tax Commission

1- The Courtyard	222 Broadway Ave.	(208) 331-2700
2- Marriott SpringHill Suites	424 E. Parkcenter Blvd.	(208) 342-1044
3- Best Western Safari	11th & Grove St.	(800) 541-6556
4- Red Lion Boise Downtowner	1800 W. Fairview Ave.	(208) 344-7691
5- Doubletree Club	475 W. Parkcenter Blvd.	(208) 345-2002
6- Residence Inn	Capital Blvd. & Yale	(208) 344-1200
7- Holiday Inn Express	2613 S. Vista Ave.	(208) 388-0800
8- Owyhee Plaza	11th & Main St.	(208) 343-4611
9- Hotel 43 (formerly Statehouse Inn)	981 Grove St.	(800) 342-4622



IAAO Course 102: Income Approach to Valuation

Income Approach to Valuation is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach. Topics include:

- Selection of capitalization rates.
- Analysis of income and expenses to estimate operating income.
- Capitalization methods and techniques.
- Application of the approach.
- Real estate finance and investment.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser."

Text: *Property Assessment Valuation* (green book)
Recommended: STC Course 1 or IAAO Course 101

Instructor: Kathlynn Ireland, Tax Commission
Dates: Monday, January 12 – Friday, January 16 (a.m.)
Location: Selway conference room (3rd floor) - SpringHill Suites by Marriott
Hours: 32
Notes: Bring a calculator and #2 pencil. ***This is the revised IAAO Course 102.***

IAAO Workshop 171: IAAO Standards of Professional Practice & Ethics

IAAO's "Code of Ethics, Canons and Standards of Professional Conduct." This workshop is designed to provide performance standards for real property, mass, business, and personal property appraisal and consulting. Case studies and exercises illustrate the material.

Instructor: Marilee Fuller, CAE
Dates: Monday, January 12
Location: Clearwater II conference room (1st floor) - SpringHill Suites by Marriott
Hours: 7
Notes: This workshop includes an exam.

IAAO Workshop 191: Uniform Standards of Professional Appraisal Practice Update (National)

This workshop is the National 7-hour USPAP Update offered for continuing education for licensure and certification through The Appraisal Foundation. The workshop provides a general overview of USPAP guidelines, advisory opinions, statements, and other appraisal practices. The course is updated yearly to address changes to USPAP and common misunderstandings.

Instructor: Marilee Fuller, CAE
Dates: Monday, January 12 – Friday, January 16 (a.m.)
Location: Clearwater II conference room (1st floor) - SpringHill Suites by Marriott
Hours: 7

IAAO Course 201: Appraisal of Land

Course 201 covers the theory and techniques of appraising land. The five land appraisal methods (sales comparison, allocation, anticipated use, capitalization of ground rent, and land residual capitalization) are studied in depth. Topics include:

- Classifying land
- Estimating highest and best use
- Discovering significant trends and factors and their effects on value
- Data collection
- Selection of correct physical units of land measurement for appraisal

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser."

Text: *Property Assessment Valuation* (green book)
Recommended: STC Course 1, IAAO Course 101, or IAAO Course 102

Instructor: Robert P. Reardon, CAE
Dates: Monday, January 12 – Friday, January 16 (a.m.)
Location: Tablerock Boardroom (3rd floor) - SpringHill Suites by Marriott
Hours: 32
Notes: Bring a calculator and #2 pencil.

IAAO Course 300: Fundamentals of Mass Appraisal

This course provides an introduction to mass appraisal and is a prerequisite for the 300 series of courses offered by IAAO. Topics include:

- Single property appraisal versus mass appraisal
- Components of a mass appraisal system
- Data requirements and analysis
- Introduction to statistics
- Use of assessment ratio studies in mass appraisal
- Modeling of the three approaches to value
- Selection of a mass appraisal system

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser."

Text: *Mass Appraisal of Real Property* (grey book)
Recommended: STC Course 1, IAAO Course 101, or IAAO Course 102

Instructor: Larry Clark, CAE
Dates: Monday, January 12 – Friday, January 16 (a.m.)
Location: Conference room 1CR5 (1st floor) in Plaza IV - Washington Group Complex
(Tax Commission office)
Hours: 32
Notes: Bring a calculator and #2 pencil.

IAAO Course 311: Residential Modeling Concepts

Course 311 presents a detailed study of the mass appraisal process as applied to residential property. Topics include:

- Comparison of single-property appraisal and mass appraisal
- The major steps in the mass appraisal process
- Data requirements
- Market analysis
- Application of the approaches to value
- Use of sales ratio studies
- Valuation review techniques

Text: *Mass Appraisal of Real Property* (grey book)

Recommended: IAAO Course 300

Instructor: Chris Van Staden, CAE

Dates: Monday, January 12 – Friday, January 16 (a.m.)

Location: Clearwater III conference room (1st floor) - SpringHill Suites by Marriott

Hours: 32

Notes: Bring a calculator and #2 pencil.

Residential Land Valuation

Establishing land values can often be a problem for assessors/appraisers, especially if adequate vacant land sales are not available. This workshop is designed to help assessors/appraisers develop land value for both vacant and improved parcels, with an emphasis on extracting influence factors and use and inclusion of Excel templates.

Instructor: Rick Stuart, CAE

Dates: Monday, January 12

Location: Auditorium in Central Plaza - Washington Group Complex

Hours: 7

Valuation of High-End or Difficult Residential Properties

The purpose of this workshop is to provide guidance and suggestions on the analysis and valuation of high-end and difficult residential properties. Information from various areas of the U.S. will be used to help establish some processes and procedures. Images and property characteristics of sales and listed properties will be used.

Instructor: Rick Stuart, CAE

Dates: Tuesday, January 13

Location: Auditorium in Central Plaza - Washington Group Complex

Hours: 7

IAAO One-Day-Forum 917: How to Critique an Appraisal

Discover a methodical approach to the review and critique of appraisals submitted in support of assessment reduction. You will distinguish if an appraiser acts as an advocate for the client, or truly approaches the assignment as a disinterested, unbiased third party. All aspects of an appraisal will be inspected to ascertain the credibility and reliability of the work submitted.

Instructor: Rick Stuart, CAE
Dates: Wednesday, January 14
Location: Auditorium in Central Plaza - Washington Group Complex
Hours: 7

Math for Appraisers

Math is not an easy subject for everyone. This one-and-a-half-day workshop is designed to improve or refresh your math skills. It is the intent to explain the math processes with everyday application and then how it applies to the appraisal practice. This is not a tutorial produced or endorsed by the International Association of Assessing Officers (IAAO). Although it is directly related to IAAO 101, it is core mathematical formulas and skills that must be used by appraisers in all disciplines.

Instructor: Rick Stuart, CAE
Dates: Thursday, January 15 – Friday, January 16 (a.m.)
Location: Clearwater II conference room (1st floor) - SpringHill Suites by Marriott
Hours: 11

Qualified Investment Exemption and Recapture

Are you struggling with answering taxpayers' questions about the property tax exemption in lieu of investment tax credit for income tax purposes? Come get insight from the Micron property tax manager who helped create the property tax rules for this exemption and from a property tax specialist from the Tax Commission. Bring questions and participate in an open discussion.

Instructors: Terry Accordino, Micron, and Greg Cade, Tax Commission
Dates: Wednesday, January 14
Location: Clearwater II conference room (1st floor) - SpringHill Suites by Marriott
Hours: 7

Public Utility Perspectives

Get an overview of the Public Utility Commission's views on depreciation, obsolescence, and more from a former P.U.C. high-level staff member. This class is geared to operating property appraisers and will also include a look at economic conditions.

Instructor: Dr. Don Reading
Dates: Monday, January 12
Location: Conference room 5CR4 (5th floor) in Plaza IV - Washington Group Complex (Tax Commission office)
Hours: 7

Microsoft Excel: Macros - VBA Fundamentals 2003

VBA programming is designed to give proficiency to create procedures that run in response to specific events, create user forms to accept or display data, validate the data entry in user forms, and debug and handle errors in code.

Instructor: ExecuTrain
Dates: Monday, January 12
Location: Clearwater I conference room (1st floor) - SpringHill Suites by Marriott
Hours: 7
Notes: This workshop is **not** for beginners.

Microsoft Excel: Macros - VBA Fundamentals 2007

VBA programming is designed to give proficiency to create procedures that run in response to specific events, create user forms to accept or display data, validate the data entry in user forms, and debug and handle errors in code.

Instructor: ExecuTrain
Dates: Tuesday, January 13
Location: Clearwater I conference room (1st floor) - SpringHill Suites by Marriott
Hours: 7
Notes: This workshop is **not** for beginners.

PC Basics – Files, Folders, and more

This seminar will cover the basics of keeping track of your computer work, managing e-mail, and learning how to maintain your computer for best performance. Topics include:

- Discussion of directory organization
- File management
- File compatibility
- System tools

Instructor: Cliff McLean, Tax Commission
Dates: Thursday, January 15 and Friday, January 16 (a.m.)
Location: Clearwater I conference room (1st floor) - SpringHill Suites by Marriott
Hours: 11

Assessors' Roundtable

This roundtable for new and seasoned assessors and appraisers provides useful insight into the duties and functions of a local assessor's office. Topics include:

- General issues for new assessors
- Assessment issues
- Exemptions
- Preparation for Board of Equalization
- Personal property
- General discussion

Moderators: Assessors and members of County Support staff
Dates: Wednesday, January 14 (a.m.)
Location: Central Training Room in Central Plaza - Washington Group Complex
Hours: 4

Assessors' Manual and You

The first hour or so will offer a brief history of the Assessors' Manual along with an overview of the contents. The Assessors' Manual Committee will then convene to hear suggested changes or additions to the manual. All attending are encouraged to comment, so please bring your ideas and experiences and plan to participate.

Moderators: Valdi Pace, Blaine County Assessor - Rick Anderson, Tax Commission
Dates: Wednesday, January 14 (p.m.)
Location: Central Training Room in Central Plaza - Washington Group Complex
Hours: 4

Commercial and Residential Condo Processing in GRM and ProVal

This hands-on class will cover commercial and residential condo valuation for GRM users. The first part of the class covers the setup in GRM and ProVal for the Condo Projects and finishes up with creating and using a condo model to value residential and commercial condos.

Instructor: Tony Magnelli, Tax Commission
Date: Thursday, January 15 – Friday, January 16 (a.m.)
Location: Conference room 5CR4 (5th floor) in Plaza IV - Washington Group Complex
(Tax Commission office)
Hours: 11

GRM Records/Tax Class

This class will cover topics for both Assessment and Tax applications. Topics include:

- Corrections – processing both Assessment and Tax corrections
- Corrections reports
- Assessment Administration – deed processing, address changes, legal party creation/changes
- Cashiering – review cashiering procedures and reports, including monthly turnover
- Tax charge adjustments and reports
- Questions and open discussion

Instructor: Gary Kenley, Tax Commission
Dates: Monday, January 12
Location: Conference room 1CR4 (1st floor) in Plaza IV - Washington Group Complex
(Tax Commission office)
Hours: 7

An Elephant Never Forgets

This presentation teaches participants how to improve their short-term memory skills and enhance their long-term memory in the process.

- Have you ever been introduced to someone, only to forget their name within five seconds?
- Do you go to the store with a list of five things in your head only to forget four of them?
- This is a skill everyone can improve on and use on a daily basis.
- A fun and interactive session that helps you to learn the “how to” and then practice the skill

Instructor: Gary Richins, Franklin Covey Consultant
Dates: Friday, January 16 (a.m.)
Location: Central Training Room located in Central Plaza -Washington Group Complex
Hours: 4

Business Etiquette

This course teaches students about the fundamentals of business etiquette. Topics include:

- How to build relationships
- Create a professional appearance
- Develop positive relationships with coworkers
- Practice cubicle and office etiquette
- Internet etiquette in daily communications and in meetings
- How to handle ethical dilemmas and personal issues
- Become a good conversationalist

Instructor: ExecuTrain
Dates: Tuesday, January 13
Location: Conference room 5CR4 (5th floor) in Plaza IV at the Washington Group Complex (Tax Commission office)
Hours: 7

Improving Internal Communications

Students will learn how to communicate effectively, motivate employees, overcome communication barriers, develop leadership habits, understand how communication flows within an organization, develop networks, and identify the roles that individuals fulfill in an organization. Students will also learn how to manage change, stress, conflict, and empower individuals.

Instructor: ExecuTrain
Date: Wednesday, January 14
Location: Conference room 5CR4 (5th floor) in Plaza IV - Washington Group Complex (Tax Commission office)
Hours: 7

IAAO Course 600: Principles and Techniques of Cadastral Mapping

Course 600 serves as an introduction to property ownership mapping with an emphasis on the preparation and use of assessment maps. A comprehensive set of case problems covering the metes and bounds survey system and the rectangular survey system is included. Topics include:

- Ownership data gathering
- Map sources
- Mapping equipment
- Base maps
- Conveyances
- Acreage calculation
- Mapping administration
- Parcel identification

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Cadastral Specialist."

Recommended: STC Appraisal Course 1 or IAAO Course 101

Instructor: Mark Dupree, CMS
Dates: Monday, January 12 – Friday, January 16 (a.m.)
Location: Executive Dining Room in Central Plaza - Washington Group Complex
Hours: 32
Notes: Bring a calculator and #2 pencil.

Introduction to GeoDatabases

This hands-on, two-day course introduces students to the GeoDatabase in ArcGIS. Students will learn basic concepts of the GeoDatabase, its advantages, and how to create, edit, and add data to the GeoDatabase. A basic understanding of database structure, topology rules, spatial reference, and working with domains, subtypes, and relationships will be covered.

Instructor: Charlla Adams, BSU
Dates: Monday, January 12 – Tuesday, January 13
Location: Conference room 5CR3 (5th floor) in Plaza IV - Washington Group Complex
(Tax Commission office)
Hours: 14
Notes: This workshop is an ESRI authorized course. Class size is limited to 10 students.

Introduction to Horizontal Curves

This class will introduce participants to the geometry and mathematics of horizontal highway curves. It will look at the four basic types of curves found in legal descriptions. Students are encouraged to interact and ask questions.

Instructor: Craig Johnson, Tax Commission
Dates: Wednesday, January 14

Location: Clearwater I conference room (1st floor) - SpringHill Suites by Marriott
Hours: 7
Notes: Bring a scientific calculator with trigonometric functionality (sine, cosine, tangent).
Bring your legal descriptions with curve data to work the solutions. Math proficiency is **not** required.

TCA Submissions to ISTC (Idaho State Tax Commission)

This class will introduce participants to the Tax Commission's requirements for district orders, ordinances, and annexation of property. The class is an overview for district requirements regarding creation, dissolution, annexation, and consolidation. Students are encouraged to interact and ask questions of the instructors. There will be a Web presentation of the data that is available to districts and the public.

Instructor: Craig Johnson, Tax Commission
Dates: Friday, January 16 (a.m.)
Location: Conference room 5CR3 5th floor) in Plaza IV - Washington Group Complex
(Tax Commission office)
Hours: 4
Notes: Bring problem annexations and/or issues for discussion.

More Information:

- **Registration closes on December 17, 2008, at 5:00 p.m.**
- Register online at tax.idaho.gov
- Classes are filled on a first come, first served basis.
- A majority of seats are reserved for county and state employees.
- Idaho counties will be billed upon completion of courses. For all others, submit payment when registering. Nongovernment students pay \$1.50 more per credit, except for mapping courses charged at market rate.
- Make checks payable to "STC Education Training Fund."

If you have a disability and require services or accommodations to attend or participate in any class, please contact Jan Barnard at (208) 334-7733.

Winter Appraisal School - Class Schedule
(January 12 - 16, 2009)

Morning classes begin at 8 a.m., and afternoon classes begin at 1 p.m., unless otherwise noted.

Course	Room *	Fee		Mon 12 th	Tue 13 th	Wed 14 th	Thurs 15 th	Fri 16 th
		Govt	Nongovt					
IAAO 102: Income Approach to Valuation	Selway	\$384	\$432	X	X	X	X	a.m.
IAAO 201: Appraisal of Land	Tablerock	\$384	\$432	X	X	X	X	a.m.
IAAO 300: Fundamentals of Mass Appraisal	1CR5	\$384	\$432	X	X	X	X	a.m.
IAAO 311: Residential Modeling Concepts	Clearwater III	\$384	\$432	X	X	X	X	a.m.
IAAO Workshop 171: Standards of Prof. Practice/Ethics	Clearwater II	\$84	\$95	X				
IAAO Workshop 191: USPAP (National) Update	Clearwater II	\$84	\$95		X			
Q.I.E. and Recapture	Clearwater II	\$84	\$95			X		
Math for Appraisers	Clearwater II	\$132	\$149				X	a.m.
Residential Land Valuation	Auditorium	\$84	\$95	X				
Valuation of High End Properties	Auditorium	\$84	\$95		X			
IAAO ODF 917: How to Critique Appraisals	Auditorium	\$84	\$95			X		
MS Excel Macros - VBA Fundamentals - v2003	CPT	\$100	\$115	X				
MS Excel Macros - VBA Fundamentals - v2007	CPT	\$100	\$115		X			
Assessors' Roundtable	CPT	\$48	\$54			a.m.		
Assessors' Manual and You	CPT	\$48	\$54			p.m.		
An Elephant Never Forgets	CPT	\$48	\$54					a.m.
GRM Records/Tax Class	Clearwater I	\$84	\$95	X				
PC Basics – Files, Folders, and more	Clearwater I	\$132	\$149				X	a.m.
Public Utility Perspectives	5CR4	\$84	\$95	X				
Business Etiquette	5CR4	\$84	\$95		X			
Improving Internal Communications	5CR4	\$84	\$95			X		
Commercial & Residential Condo Processing in GRM	5CR4	\$132	\$149				X	a.m.
IAAO Course 600: Principles & Techniques of Cadastral Mapping	Exec. Dining Room	\$384	\$432	X	X	X	X	a.m.
Introduction to Horizontal Curves	Clearwater I	\$84	\$95			X		
Introduction to GeoDatabases	5CR3	\$450	\$450	X	X			
TCA Submissions to ISTC	5CR3	\$48	\$54					a.m.

**Classroom assignments are subject to change based on size of enrollment*

**Springhill Suites by Marriott
Classrooms**

Clearwater I	1st Floor Conference Room
Clearwater II	1st Floor Conference Room
Payette Boardroom	1st Floor Conference Room
Selway	3rd Floor Conference Room
Tablerock Boardroom	3rd Floor Conference Room

**State Tax Commission
Classrooms**

1CR4	1st Floor Conference Room, Plaza IV
1CR5	1st Floor Conference Room, Plaza IV
5CR3	5th Floor Conference Room, Plaza IV
5CR4	5th Floor Conference Room, Plaza IV

**Washington Group Complex
Classrooms**

CPT	Central Plaza Training Room
Auditorium	Central Plaza Auditorium
Executive Dining Room	Central Plaza Executive Dining Room